

MUNICIPAL COUNCIL
BANGAWAN
RAJNAGAR
District -Anuppur

AUDIT REPORT- 2021-22



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BANGAWAN RAJNAGAR, DISTRICT ANUPPUR(M.P)** for the year ended 31st March 2022, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.

Date:-20.03.2023

Place:-Bhopal

UDIN-23076883BGTMMVM8138

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA Pramod K Sharma
(Partner)

Mem. No. : 076883

मुख्य नगर पालिका अधिकारी
नगर परिषद बंगवां
जिला-अनूपपुर (म.प्र.)

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

MUNICIPAL COUNCIL BANGAWAN RAJNAGAR

AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.

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- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

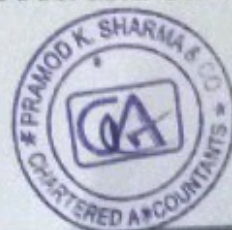
- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.

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- Grant Register and other necessary records were maintained properly and found satisfactory.
- In the last year situation, due to non-provided balance sheet by the municipality, it is not possible to determine the balance sheet of the current year, the audit of the year 2020-21 has been done on the basis of receipt, payment account and income expenditure.

Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found on-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

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Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we are not found that there were four FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

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Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant



1/10/20
Pramod Kumar Sharma
(Partner)

M.No.076883

[Signature]
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Balance Sheet of Municipal Council Bangawa (Rajnagar)
as on 31st March 2022

	Particulars	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	19,30,58,021	36,31,78,516
	Earmarked Funds	B-2	-	-
	Reserves	B-3	14,38,184	-
	Total Reserve & Surplus		19,44,96,204	36,31,78,516
A2	Grants, Contributions for specific purposes	B-4	6,27,95,990	3,93,18,820
A3	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		25,72,92,194	40,24,97,336
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		41,84,38,191	41,69,33,991
	Less: Accumulated Depreciation		41,50,65,695	21,87,79,863
	Net Block		33,72,496	19,81,54,128
	Capital work-in-progress		18,87,72,052	18,87,72,052
	Total Fixed Assets		19,21,44,548	38,69,26,180
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	25,46,005	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	6,44,00,901	4,00,65,461
	Loans, advances and deposits	B-18	-	-
	Total Of Current Assets		6,69,46,906	4,00,65,461

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B4	Current Liabilities and Provisions				
	Deposits received	B-7		6,000	-
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		16,87,798	2,44,94,305
	Provisions	B-10		1,05,462	-
	Total Current Liabilities			17,99,260	2,44,94,305
	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			6,51,47,646	1,55,71,156
B5					
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			25,72,92,194	40,24,97,336

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

For Municipal Council Bangawa (Rajnagar)

CA PRAMOD K. SHARMA
M.No. - 076883
FRN No. - 007857C
UDIN-23076883BGTMMVM8138



Chief Municipal Officer

Accounts Officer

मुख्य तहसील पालिका अधिकारी
नगर परिषद बनगवां
जिला-अनूपपुर (म.प्र.)

Municipal Council Bangawa (Rajnagar)

Cash Flow Summary

For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Current Year (Rs)	Amount	Percentage
A	INCOME			
	Inflow of Cash :			
	Capital Account		3,31,83,712.85	52.92%
	310 - Municipal (General) Fund	10,70,712.85		
	320 - Grants, Contribution for Specific Purposes	3,21,13,000.00		
	Loan liabilities		-	0.00%
	330 - Secured Loans	-		
	Current Liabilities		6,64,988.00	1.06%
	340 - Deposits Received	6,000.00		
	350-Other Liabilities	6,58,988.00		
	Investments		-	0.00%
	421 - Investments -Other Funds	-		
	Current Assets		2,34,395.00	0.38%
	431 - Sundry Debtors (Receivables)	2,34,395.00		
	460 - Loans, Advances and Deposits	-		
	Direct Incomes		2,86,20,633.00	45.64%
	110 - Rates & Tax Revenue	-		
	120 - Assigned Revenues & Compensations	2,83,32,115.00		
	130 - Rental Income From Municipal Properties	-		
	140 - Fees & User Charges	54,770.00		
	150 - Sale & Hire Charges	49,640.00		
	170 - Income From Investments	-		
	171 - Interest Earned	92,027.00		
	180 - Other Income	92,081.00		
	185 - Prior Period	-		
	Total - Inflow of Cash		6,27,03,728.85	100.00%
B	Outflow of Cash :			
	Capital Account		-	0.00%
	310 - Municipal (General) Fund	-		
	320 -Grant,Contribution for Specific Purposes	-		
	Loan liabilities		-	0.00%
	330 - Secured Loans	-		
	Current Liabilities		3,83,67,672.56	100.00%
	340 - Deposits Received	-		
	341 - Deposit Works	-		
	350 - Other Liabilities	3,83,67,672.56		
	360 - Provisions	-		
	Fixed Assets		-	0.00%
	410 - Fixed Assets	-		
	412 - Capital Work-in- Progress	-		
	Investments		-	0.00%
	421 - Investments -Other Funds	-		
	Current Assets		-	0.00%
	460 - Loans, Advances and Deposits	-		
	Indirect Expenses		616.92	0.00%
	210 - Establishment Expenses	-		
	220 - Administrative Expenses	-		
	230 - Operations & Maintenance	-		
	240 - Interest & Finance Charges	-		

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	250 - Programme Expenses	-		
	260 - Revenue Grants, Contribution and Subsidies	-		
	270 - Provisions and Write Off	-		
	271 - Miscellaneous Expenses	-		
	285 - Prior Period		3,83,68,288.58	100.00%
	Total - Outflow of Cash			
C			2,43,35,440.27	-
D	Net Inflow		4,00,65,460.78	
E	Add Opening Balance		6,44,00,901.05	
	Closing Balance			

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Date-20.03.2023

Place-Bhopal



CA PRAMOD K. SHARMA
M.No. - 076883
FRN No. - 007857C

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MUNICIPAL COUNCIL BANGAWA (RAJNAGAR)
RECEIPTS AND PAYMENTS ACCOUNT
For the Period From 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	4,00,65,461		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-
	Operating Receipts			Operating Payments	
110	Tax Revenue	-	210	Establishment Expenses	-
120	Assigned Revenues & Compensations	2,83,32,115	220	Administrative Expenses	-
130	Rental income from Municipal Properties	-	230	Operations and Maintenance	-
140	Fees & User Charges	54,770	240	Interest & Finance Charges	616
150	Sale & Hire Charges	49,640	250	Programme Expenses	-
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Provisions and Write Off	-
171	Interest Earned	92,027	271	Miscellaneous expenses	-
180	Other Income	92,081	285	Prior period	-
185	Prior period	-			
				Non-Operating Payments	
	Non-Operating Receipts-		310	Municipal Fund	-
310	Municipal Fund	10,70,713	320	Grants and contribution for specific purposes	-
320	Grants and contribution for specific purposes	3,21,13,000	330	Loans Repayment	-
330	Loans Received	-	340	Deposits Received	-
340	Deposits Received	6,000	341	Deposit works	-
341	Deposit works	-	350	Other Liabilities	-
350	Other Liabilities	6,58,988		35010-Creditors	1,56,15,301
	35010-Creditors	-		35011-Employee Liabilities	2,23,68,052
	35011-Employee Liabilities	-		35020-Recoveries Payable	1,56,805
	35020-Recoveries Payable	-		35030-Government dues payable	-
	35030-Government dues payable	-		35080-Others, Miscellaneous	2,27,515
	35080-Others, Miscellaneous	-	360	Provisions	-
421	Investments - Other Funds	-	410	Acquisition / Purchase of Fixed Assets	-
431	Sundry debtors (Receivables)	2,34,395	412	Capital Work in Progress	-
460	Loans & Advances to Employees (recovery)	-	420	Investments - General Fund	-
			421	Investments - Other Funds	-
			430	Stock in Hand	-
			440	Prepaid Expenses	-
			460	Loans & Advances to Employees (recovery)	-

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	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	6,44,00,901
	TOTAL	10,27,69,190		TOTAL	10,27,69,190

Date-20.03.2023

Place-Bhopal

UDIN-23076883BGTVMVM8138

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



[Signature]

CA PRAMOD K. SHARMA
M.No. - 076883
FRN No. - 007857C

[Signature]
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MUNICIPAL COUNCIL BANGAWA (RAJNAGAR)
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	16,00,400
	Assigned Revenues & Compensation	IE-2	2,83,32,115
	Rental Income from Municipal Properties	IE-3	11,80,000
	Fees & User Charges	IE-4	54,770
	Sale & Hire Charges	IE-5	49,640
	Revenue Grants, Contributions & Subsidies	IE-6	71,97,647
	Income from Investments	IE-7	-
	Interest Earned	IE-8	92,027
	Other Income	IE-9	92,081
	Total - INCOME		3,85,98,680
B	EXPENDITURE		
	Establishment Expenses	IE-10	2,13,84,290
	Administrative Expenses	IE-11	28,49,663
	Operations & Maintenance	IE-12	1,12,15,097
	Interest & Finance Expenses	IE-13	616
	Programme Expenses	IE-14	-
	Revenue Grants, Contributions & subsidies	IE-15	1,85,204
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		1,32,033
	Total - EXPENDITURE		3,57,66,903
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		28,31,777
D	Add/Less: Prior period Items (Net)	IE-18	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		28,31,777
F	Less: Transfer to Reserve Funds		-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		28,31,777

Date-20.03.2023

Place-Bhopal

UDIN-23076883BGTMMVM8138

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



CA PRAMOD K. SHARMA

M.No. - 076883

FRN No. - 007857C

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Schedule B-1: Municipal (General) Fund (Rs.)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account	-	-	-	-	36,31,78,516	36,31,78,516
	Additions during the year						
31090-02	* Surplus for the year	-	-	-	-	28,31,777	28,31,777
	* Transfers	-	-	-	-	2,32,01,527	2,32,01,527
	Total (Rs.)	-	-	-	-	38,92,11,820	38,92,11,820
	Deductions during the year						
	* Deficit for the year	-	-	-	-	-	-
	* Transfers	-	-	-	-	19,61,53,799	19,61,53,799
	Total (Rs.)	-	-	-	-	19,61,53,799	19,61,53,799
310	Balance at the end of the current year	-	-	-	-	19,30,58,021	19,30,58,021

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special						
* Transfer from Municipal Fund	-	-	-	-	-	-
* Interest/Dividend earned on	-	-	-	-	-	-
* Profit on disposal of Special	-	-	-	-	-	-
* Appreciation in Value of Special	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
(I) Capital expenditure on						
* Fixed Asset	-	-	-	-	-	-
* Others	-	-	-	-	-	-
(II) Revenue Expenditure on						
* Salary, Wages and allowances	-	-	-	-	-	-
* Rent Other administrative	-	-	-	-	-	-
(III) Other:						
* Loss on disposal of Special	-	-	-	-	-	-
* Diminution in Value of Special	-	-	-	-	-	-
* Transferred to Municipal Fund	-	-	-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	-	15,04,200	15,04,200	66,017	14,38,184
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	15,04,200	15,04,200	66,017	14,38,184



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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,44,93,000	2,48,25,820	-	-	-	3,93,18,820
(b) Additions to the Grants *						
* Grant received during the year	1,02,25,000	2,18,88,000	-	-	-	3,21,13,000
* Interest/Dividend earned on	-	-	-	-	-	-
* Profit on disposal of Grant	-	-	-	-	-	-
* Appreciation in Value of Grant	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	1,02,25,000	2,18,88,000	-	-	-	3,21,13,000
Total (a + b)	2,47,18,000	4,67,13,820	-	-	-	7,14,31,820
(c) Payments out of funds						
* Capital expenditure on Fixed	-	15,04,200	-	-	-	15,04,200
* Capital Expenditure on Other	-	-	-	-	-	-
* Revenue Expenditure on	12,53,600	58,78,030	-	-	-	71,31,630
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
* Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
* Other administrative charges	-	-	-	-	-	-
Total (c)	12,53,600	73,82,230	-	-	-	86,35,830
Net balance at the year end	2,34,64,400	3,93,31,590	-	-	-	6,27,95,990

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	6,000	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	6,000	-



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Schedule B-8: Deposits Works

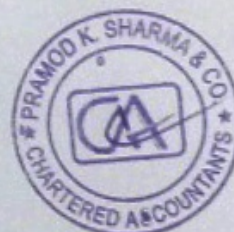
Account Code,	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	18,24,240
35011	Employee Liabilities	12,56,325	1,83,86,129
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	42,83,936
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	4,31,473	-
	Total Other liabilities (Sundry Creditors)	16,87,798	2,44,94,305

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,05,462	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	1,05,462	-



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Schedule B-1-I: Fixed Assets

Account Code	Particulars	Gross Block				958345566.4				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	0	8	9	10	11	12
41010	Land	20,00,000	-	-	20,00,000	-	-	-	-	20,00,000	20,00,000
41020	Buildings	5,58,00,000	-	-	5,58,00,000	1,31,79,029	4,26,20,910.00	-	5,57,99,939.00	61	4,26,20,971
	Infrastructure Assets										
41030	• Roads and Bridges	33,42,93,921	-	-	33,42,93,921	19,32,56,389	14,10,37,461.00	-	33,42,93,850.27	70	14,10,37,531
41031	• Sewerage and drainage	2,29,21,955	-	-	2,29,21,955	1,13,99,444	1,15,22,454.67	-	2,29,21,899.00	56	1,15,22,511
41032	• Water ways	17,74,019	-	-	17,74,019	9,16,200	8,57,783.00	-	17,73,983.00	36	8,57,819
41033	• Public Lighting	1,44,011	-	-	1,44,011	28,800	1,15,190.40	-	1,43,990.40	21	1,15,211
41034	• Sanitation and Solid Waste Management Systems	-	3,92,816	-	3,92,816	-	22,576.30	-	22,576.30	3,70,240	-
	Other assets										
41040	• Plants & Machinery	-	2,16,914	-	2,16,914	-	10,845.70	-	10,845.70	2,06,068	-
41050	• Vehicles	6	-	-	6	-	-	-	-	6	6
41060	• Office & other equipment	25	7,06,256	-	7,06,281	-	76,462.60	-	76,462.60	6,29,818	25
41070	• Furniture, fixtures, fittings and electrical appliances	54	1,88,214	-	1,88,268	-	22,148.40	-	22,148.40	1,66,120	54
4180	• Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	41,69,33,991	15,04,200	-	41,84,38,191	21,87,79,862.60	19,62,85,832.07	-	41,50,65,694.67	33,72,496	19,81,54,128
41210	Work-in-progress	18,87,72,052	-	-	18,87,72,052	-	-	-	-	18,87,72,052	18,87,72,052
	Total	60,57,06,043	15,04,200	-	60,72,10,243	21,87,79,862.60	19,62,85,832	-	41,50,65,695	19,21,44,548	38,69,26,180



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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities	-	-	-	-
42020	• State Government Securities	-	-	-	-
42030	• Debentures and Bonds	-	-	-	-
42040	• Preference Shares	-	-	-	-
42050	• Equity Shares	-	-	-	-
42060	• Units of Mutual Funds	-	-	-	-
42070	• Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities	-	-	-	-
42120	• State Government Securities	-	-	-	-
42130	• Debentures and Bonds	-	-	-	-
42140	• Preference Shares	-	-	-	-
42150	• Equity Shares	-	-	-	-
42160	• Units of Mutual Funds	-	-	-	-
42170	• Other Investments	-	-	-	-
	Total of Investments Other Fund	-	-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

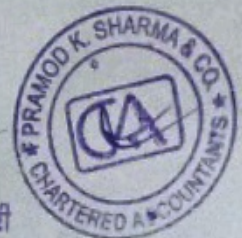


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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	2,00,000	-	2,00,000	-
	More than 5 years*	-	-	-	-
	Sub - total	2,00,000	-	2,00,000	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	2,00,000	-	2,00,000	-
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	6,00,000	-	6,00,000	-
	More than 3 years*	-	-	-	-
	Sub - total	6,00,000	-	6,00,000	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	6,00,000	-	6,00,000	-
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	8,00,000	-	8,00,000	-
	More than 3 years*	-	-	-	-
	Sub - total	8,00,000	-	8,00,000	-
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	9,46,005	-	9,46,005	-
	More than 3 years*	-	-	-	-
	Sub - total	9,46,005	-	9,46,005	-
43150	<u>Receivables from Government</u>				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	25,46,005	-	25,46,005	-

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses		

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds	6,44,00,901	4,00,65,461
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	6,44,00,901	4,00,65,461
45040	Balance with Bank - Special Funds	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds	-	-
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	6,44,00,901	4,00,65,461



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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits


Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-


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Schedule IE - 1 : Tax Revenue

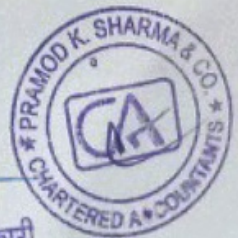
Account Code	Particulars	Current year (Rs.)
		6,00,400
11001	Property tax	8,00,000
11002	Water tax	-
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11031	Consolidates Tax	-
11051	Octroi & Toll	2,00,000
11080	Other taxes	16,00,400
	Sub-total	
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	16,00,400

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)
11090-01	Property taxes	-
11090-11	Other Tax	-
	Total refund and remission of tax revenues	-
	Schedule IE-2: Assigned Revenues & Compensation	

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Taxes / duties	2,83,32,115
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	2,83,32,115


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
		11,80,000
13010	Rent from Civic Amenities	-
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	11,80,000
	Sub-Total	-
13090	Less: Rent Remission and Refunds	
	Sub-total	11,80,000
	Total Rental Income from Municipal Properties	

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)
		-
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	-
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	360
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	14,310
14040	Other Fees	-
14050	User Charges	35,150
14060	Entry Fees	4,950
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	54,770
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	54,770



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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	49,640
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	49,640

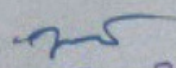
Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	71,97,647
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	71,97,647

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-




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नगर परिषद बनगलां
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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	92,027
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	92,027

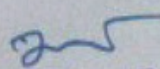
Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	92,081
	Total Other Income	92,081

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	2,12,60,886
21020	Benefits and Allowances	1,23,404
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	2,13,84,290



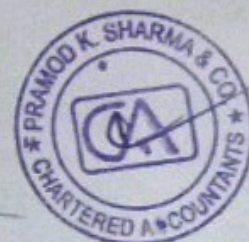

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	2,04,170
22011	Office maintenance	59,606
22012	Communication Expenses	18,870
22020	Books & Periodicals	7,78,698
22021	Printing and Stationery	2,79,034
22030	Traveling & Conveyance	-
22040	Insurance	-
22050	Audit Fees	-
22051	Legal Expenses	2,64,520
22052	Professional and other Fees	10,71,698
22060	Advertisement and Publicity	-
22061	Membership & subscriptions	1,73,067
22080	Other Administrative Expenses	28,49,663
	Total administrative expenses	

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	1,04,562
23020	Bulk Purchases	54,99,816
23030	Consumption of Stores	-
23040	Hire Charges	-
23050	Repairs & maintenance -Infrastructure Assets	14,25,403
23051	Repairs & maintenance - Civic Amenities	5,47,804
23052	Repairs & maintenance - Buildings	5,24,968
23053	Repairs & maintenance - Vehicles	1,94,711
23054	Repairs & maintenance - Furnitures	54,673
23055	Repairs & maintenance - Office Equipments	1,81,145
23056	Repairs & maintenance - Electrical Appliances	57,000
23057	Repairs & maintenance - Plant & Machinery	-
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	26,25,015
	Total operations & maintenance	1,12,15,097



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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)
		-
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	616
24070	Bank Charges	-
24080	Other Finance Expenses	616
	Total Interest & Finance Charges	

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
		-
25010	Election Expenses	-
25020	Own Programs	-
25030	Share in Programs of others	-
	Total Programme Expenses	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
		1,85,204
26010	Grants [specify details]	
		-
26020	Contributions [specify details]	
		-
26030	Subsidies [specify details]	1,85,204
	Total Revenue Grants, Contributions & Subsidies	



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Schedule IE-16: Provisions & Write off

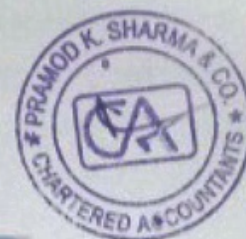
Account Code	Particulars	Current Year (Rs.)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	-


Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous expenses	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)
	Income	
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	Sub - Total Income (a)	-
	Expenses	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub - Total expense (b)	-
	Total Prior Period (Net) (a-b)	-




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MC BANGAWA (RAJNAGAR)
Cash Book & Bank Balance Summery
 As on 31-Mar-2022

S No.	Peticuler	Balance As per Cash Book	Balance As per Pass Book
		31-03-2022	31-03-2022
1	SBI-3161995320	6,44,00,901.05	29,61,499.85
2	CBI-3878711505		5,34,88,472.76
3	SBI-40161215776		33,81,513.44
4	Axis Bank-921020031948995		14,00,000.00
5	Cenera Bank-110026166977		31,50,971.00
	Grand Total	6,44,00,901.05	6,43,82,457.05

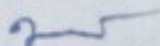


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MC BANGAWA (RAJNAGAR)
Bank Reconciliation Statement
As on 31-Mar-2022

Balance As Per cash book			6,44,00,901.05
Totelling mistake			
	04-02-21	830.85	
	09-10-21	360.00	(1,190.85)
Other Diff 2021-22			(17,253.15)
Balance As Per cash book			6,43,82,457.05




मुख्य नगर पालिका अधिकारी
नगर परिषद बनगावा
जिला-अनूपपुर (म.प्र.)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- BANGAWA (Rajnagar)
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2020-21	2021-22	Receipts in Rs. % of Growth		
1	Audit of Revenue					
A. REVENUE COLLECTION						
a.	Property Tax	-	400.00	0.00%	Tax collection has good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	-	-	0.00%	Nil	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Development Tax	-	-	0.00%	Nil	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	-	-	0.00%	Nil	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (A)		-	-	400		

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	-	-	0.00%	Nil	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	-	-	0.00%	Nil	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	-	2,33,995.00	0.00%	Market Fee collection has very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Other Fees & Taxes	-	1,96,491	0.00%	Fees collection has very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (B)		-	-	4,30,486		



प्रमोद क. शर्मा & को. चार्टर्ड अकाउंटेंट्स
राजनागर, भोपाल (म.प्र.)

GRANT TOTAL (A) + (B) - - 4,30,886.00

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.



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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per U.B approved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	80.68%	No Such Major Observation found	The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b.	Percentage of Capital Expenditure with respect to total Expenditure	3.92%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures. Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (if given)
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such RRSs.

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
Mem. No. : 0768853

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Date : 20.03.2023
Place : Bhopal